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**WASHINGTON PARISH OFFICE OF EMERGENCY  
 PREPAREDNESS**

17380 BILL BOOTH ROAD  
 BOGALUSA, LA 70427

**COMPONENT UNIT FINANCIAL STATEMENT  
 AS AND FOR THE YEAR  
 ENDED DECEMBER 31, 1992**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the county and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 12/21/93

WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
17380 BILL BOOTH ROAD  
BOCAALUSA, LA 70427

COMPONENT UNIT FINANCIAL STATEMENT  
AS OF AND FOR THE YEAR  
ENDED DECEMBER 31, 2002

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TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 1983

Office of the Legislative Auditor  
P.O. Box 64367  
Baton Rouge, La. 70866-9367

Dear Sir:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Washington Parish Office of Emergency Preparedness as of and for the fiscal year ended December 31, 1983. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Sidney Warner  
Director

AFFIDAVIT AND REVENUE CERTIFICATION

WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
WASHINGTON PARISH  
BOZALUSA, LOUISIANA

ANNUAL KNOWN FINANCIAL STATEMENTS AND  
CERTIFICATION ON REVENUES \$ 50,000 OR LESS (if applicable)

The annual known financial statements are required by Louisiana Revised Statute 34:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by the Louisiana Revised Statute 35:113(B)(3).

Personally came and appeared before the undersigned authority, Sidney Warner, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Washington Parish Office of Emergency Preparedness as of December 31, 2000, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Sidney Warner, who, duly sworn, deposes and says that the Washington Parish Office of Emergency Preparedness received \$50,000 or less in revenues and other income for the year ended December 31, 2000, and accordingly, is not required to have an audit for the previously mentioned year.

  
Sidney Warner

Sworn to and subscribed before me this 24 day of August, 2001.

  
Notary Public

Sidney Warner  
Director  
17180 66th Honey Road  
Bozalusa, La. 70417

980 732-5281

## STATEMENT A

WASHINGTON PUBLIC OFFICE OF EMERGENCY PREPAREDNESS  
WASHINGTON HARVEST GOVERNMENT  
BOZEMAN, MONTANA

	All Fund Transfers and Account Debits		Accounts Credits		Total
	Governmental Funds	General Fund	General Fund	General Fund	Minimum Debt
<b>ASSETS AND OTHER DEBITS</b>					
<b>ASSETS:</b>					
Current and cash equivalent	\$	750.10	\$		750.10
Receivables	\$	3,907.38	\$		3,907.38
Land, buildings and equipment		\$	28,000.00	\$	28,000.00
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$</b>	<b>4,707.48</b>	<b>\$</b>	<b>28,000.00</b>	<b>32,707.48</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
<b>Liabilities:</b>					
Accounts Payable	\$	3,300.00	\$		3,300.00
<b>Total Liabilities</b>	<b>\$</b>	<b>3,300.00</b>	<b>\$</b>		<b>3,300.00</b>
<b>EQUITY</b>					
Investments in general fund assets		\$	28,000.00	\$	28,000.00
Fund Balance (unreserved)	\$	1,397.48	\$		1,397.48
<b>Total equity</b>	<b>\$</b>	<b>1,397.48</b>	<b>\$</b>		<b>1,397.48</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$</b>	<b>4,707.48</b>	<b>\$</b>	<b>28,000.00</b>	<b>32,707.48</b>

## STATEMENT B

WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
WASHINGTON PARISH GOVERNMENT  
BOGALUSA, LA

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL	
REVENUES:		
State and Local Assistance	\$	15,822.59
Grants		
Miscellaneous	\$	1,000.80
FEMA		
TOTAL REVENUE	\$	16,823.39
EXPENDITURES:		
Salaries	\$	5,974.34
Hospitalization Insurance	\$	1,085.27
Conference and convention	\$	122.19
Travel	\$	108.05
Miscellaneous	\$	48.08
Dues, subscriptions and contributions	\$	1,089.48
Telephone	\$	278.43
Utilities	\$	1,762.13
Title and license fee		
Equipment expense	\$	235.08
Office supplies	\$	584.08
Supplies		
Parts		
Vehicle Repair	\$	8.23
Fuel	\$	902.08
Contract Labor		
Education program		
Fixed assets	\$	2,919.80
TOTAL EXPENDITURES	\$	16,361.41
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$	1,309.82
FUND BALANCE, JANUARY 1, 2002	\$	(2,730.41)
FUND BALANCE, DECEMBER 31, 2002	\$	(1,391.58)

## STATEMENT C

WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
 WASHINGTON PARISH GOVERNMENT  
 BOZALUSA, LA

GOVERNMENTAL FUNDS

STATEMENT OF REVENUE AND EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE
<b>REVENUES:</b>			
State and Local Assistance	\$15,581.70	\$15,522.58	(\$59.12)
Fire District Reimbursement			
Miscellaneous	1,000.00	1,000.00	-
FEMA	\$ -		
<b>TOTAL REVENUE</b>	<b>\$16,581.70</b>	<b>\$16,522.58</b>	<b>(\$59.12)</b>
<b>EXPENDITURES:</b>			
Salaries	\$5,685.55	\$5,574.34	(\$111.21)
Hospitalization Insurance	\$1,575.00	\$1,595.27	(\$20.27)
Conference and Convention	\$317.48	\$122.70	\$194.78
Travel	\$33.43	134.55	(\$101.12)
Miscellaneous	\$148.00	40.00	\$108.00
Dues, Subscriptions and Contributions	\$1,348.48	\$1,398.48	(\$50.00)
Telephone	\$488.08	\$276.43	\$211.65
Utilities	\$2,732.11	\$2,732.12	(\$0.01)
Equipment Expense		211.00	(\$211.00)
Office supplies	\$835.00	\$584.59	\$250.41
Supplies	\$ -		
Parts	\$ -		
Vehicle repair	\$11.88	\$9.33	\$2.55
Fuel	\$500.00	\$500.00	-
Contract labor			
Education program			
Fixed Assets	\$2,711.80	\$2,919.68	(\$207.88)
<b>TOTAL EXPENDITURES</b>	<b>\$19,581.70</b>	<b>\$18,951.41</b>	<b>\$630.29</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>\$1,368.82</b>	
<b>FUND BALANCE, JANUARY 1, 2002</b>		<b>(\$ 2,730.41)</b>	
<b>FUND BALANCE, DECEMBER 31, 2002</b>		<b>(\$ 1,361.59)</b>	

**WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
WASHINGTON PARISH GOVERNMENT  
BOGALUSA, LA**

Notes to the Financial Statements  
For the Year Ended December 31, 2002

**INTRODUCTION**

As provided by Louisiana Revised Statute 29:317 and 728, the Washington Parish Office of Emergency Preparedness was created. A local disaster or emergency may be declared only by the parish president.

Each parish office of emergency preparedness thus created shall have a director who shall be appointed by the parish president of the parish establishing such organization and such director shall be commissioned by the director of the state office of emergency preparedness. The parish director thus appointed shall serve at the pleasure of the parish president.

The parish office of emergency preparedness, under the parish president, shall be responsible for emergency preparedness in the parish.

The parish office of emergency preparedness shall prepare and maintain all hazards emergency operations plan and keep it current.

The parish office of emergency preparedness shall take an integral part in the development and revision of local and of interjurisdictional emergency plans.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Washington Parish Office of Emergency Preparedness have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units.

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Washington Parish Government is the financial reporting entity for Washington Parish. The financial reporting entity consists of (a) the primary government, parish government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
WASHINGTON PARISH GOVERNMENT  
BOGALUSA, LOUISIANA**

**Note to the Financial Statement (continued)  
For the Year Ending December 31, 2002**

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Washington Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The OMB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the parish government to impose its will on that organization under
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are financially dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because of the director of emergency preparedness being appointed by the parish president and serving at the pleasure of the parish president, the director was determined to be a component unit of the Washington Parish Government.

**C. FUND ACCOUNTING**

The Office of Emergency Preparedness uses a general fund and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions in certain government functions and activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets. Governmental funds of the district include:

- a. General fund - the general operating fund of the Office of Emergency Preparedness accounts for all financial resources.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

**WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS**

WASHINGTON PARISH GOVERNMENT  
BOZALUISA, LOUISIANA

Notes to the Financial Statements (Continued)  
For the Year Ending December 31, 2000

**REVENUES**

Revenues are recognized in the accounting period they become available and measurable.

**EXPENDITURES**

Expenditures are recognized in the accounting period that the fund liability is incurred.

**BUDGETS**

The Office of Emergency Preparedness does not have a formal policy on adopting a budget. The director with the assistance of the assistant director prepares the budget prior to the beginning of the new fiscal year.

**ENCUMBRANCES**

The Office of Emergency Preparedness does not use encumbrance method of accounting.

**CASH AND EQUIVALENTS**

Cash is the amount in demand deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under the Louisiana Law and national banks having their principal offices in Louisiana.

**PREPAID EXPENDITURES**

The Office of Emergency Preparedness does not prepay expenditures.

**FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**COMPENSATED ABSENCES**

Washington Parish Office of Emergency Preparedness has one paid employee who earns three weeks vacation annually and one sick leave day per month. The employee is allowed to accrue both with out limitations.

**LONG-TERM DEBT**

The Office of Emergency Preparedness presently has no long term debt.

**FUND EQUITY**

There is not a deficit.

**WASHINGTON PARISH OFFICE OF EMERGENCY PREPAREDNESS  
WASHINGTON PARISH GOVERNMENT  
BOZALATA, LOUISIANA**

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2002

**M. TOTAL COLUMNS OF STATEMENT**

The total columns on the statements are explained below: *Condensed Only* indicates that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. CASH AND CASH EQUIVALENT**

At December 31, 2001, the Office of Emergency Preparedness has cash totaling \$776.18 as follows:

Demand Deposits	\$776.18
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These deposits are placed in cash, which approximates market. Under state law, these deposits (or the resulting loan balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are to hold in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As December 31, 2002, the Office of Emergency Preparedness had \$776.18, these deposits were secured from risk by the federal deposit insurance.

**3. RECEIVABLES**

The following is a summary of receivables at December 31, 2002:

State and Local Assistance	\$3,937.39
Total Receivable	\$3,937.39

**4. CHANGES IN GENERAL FIXED ASSETS**

	BALANCE JANUARY 1, 2002	ADDITIONS	DELETION	BALANCE DECEMBER 31, 2002
EQUIPMENT	\$18,113.86	\$2,919.80	-0-	\$21,033.66

**5. LITIGATION AND CLAIMS**

As of December 31, 2002, there were no litigations or claims against the Office of Emergency Preparedness.

**6. SUBSEQUENT EVENTS**

There were no subsequent events after the balance sheet date requiring disclosure.